

**FY 2024 ADVERTISED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2022 Estimate	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2024 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
General Fund Group							
10001 General Fund ¹	\$1,859,830,491	\$1,653,964,958	\$1,750,193,954	\$2,020,304,616	\$1,859,558,977	(\$160,745,639)	(7.96%)
10015 Economic Opportunity Reserve	47,604,145	369,411	0	50,081,442	0	(50,081,442)	(100.00%)
10020 Consolidated Community Funding Pool	12,666,382	12,018,449	12,897,910	13,545,843	12,897,910	(647,933)	(4.78%)
10030 Contributory Fund	20,178,160	20,148,357	15,970,288	18,470,288	19,525,407	1,055,119	5.71%
10040 Information Technology Projects	67,076,498	19,015,821	0	56,399,283	0	(56,399,283)	(100.00%)
Total General Fund Group	\$2,007,355,676	\$1,705,516,996	\$1,779,062,152	\$2,158,801,472	\$1,891,982,294	(\$266,819,178)	(12.36%)
Debt Service Funds							
20000 Consolidated Debt Service	\$339,575,607	\$332,622,272	\$340,052,647	\$345,284,404	\$349,211,866	\$3,927,462	1.14%
Capital Project Funds							
30000 Metro Operations and Construction	\$82,670,850	\$70,512,005	\$91,635,513	\$91,727,334	\$92,499,083	\$771,749	0.84%
30010 General Construction and Contributions	261,724,043	55,658,786	27,172,006	272,699,541	27,910,848	(244,788,693)	(89.76%)
30015 Environmental and Energy Program	31,915,044	5,678,096	1,298,767	38,569,210	1,298,767	(37,270,443)	(96.63%)
30020 Infrastructure Replacement and Upgrades	71,996,179	11,760,106	1,500,000	82,151,798	1,500,000	(80,651,798)	(98.17%)
30030 Library Construction	107,375,610	4,088,006	0	103,287,604	0	(103,287,604)	(100.00%)
30040 Contributed Roadway Improvements	48,340,654	7,722,393	0	50,822,357	0	(50,822,357)	(100.00%)
30050 Transportation Improvements	67,678,910	8,348,876	0	85,310,922	0	(85,310,922)	(100.00%)
30070 Public Safety Construction	338,724,592	40,133,286	0	310,602,771	0	(310,602,771)	(100.00%)
30090 Pro Rata Share Drainage Construction	5,712,821	85,857	0	8,607,972	0	(8,607,972)	(100.00%)
30300 Affordable Housing Development and Investment	85,415,877	14,975,749	35,386,000	106,957,797	37,062,736	(69,895,061)	(65.35%)
30400 Park Authority Bond Construction	169,347,465	26,584,073	0	144,403,710	0	(144,403,710)	(100.00%)
S31000 Public School Construction	658,872,289	209,035,583	203,814,043	683,906,438	232,570,043	(451,336,395)	(65.99%)
Total Capital Project Funds	\$1,929,774,334	\$454,582,816	\$360,806,329	\$1,979,047,454	\$392,841,477	(\$1,586,205,977)	(80.15%)
Special Revenue Funds							
40000 County Transit Systems	\$147,037,123	\$128,808,965	\$130,399,164	\$180,189,749	\$142,621,525	(\$37,568,224)	(20.85%)
40010 County and Regional Transportation Projects	424,930,301	56,350,935	69,801,634	489,560,022	81,821,345	(407,738,677)	(83.29%)
40030 Cable Communications	17,633,533	10,062,013	11,665,893	17,233,864	10,878,173	(6,355,691)	(36.88%)
40040 Fairfax-Falls Church Community Services Board	199,895,087	168,255,282	202,350,409	212,141,714	209,091,565	(3,050,149)	(1.44%)
40045 Early Childhood Birth to 5	33,123,520	24,664,709	33,502,073	33,905,610	34,282,111	376,501	1.11%
40050 Reston Community Center	10,938,211	8,372,412	9,606,316	10,895,545	10,516,068	(379,477)	(3.48%)
40060 McLean Community Center	6,897,045	5,995,982	7,832,827	8,437,170	7,357,721	(1,079,449)	(12.79%)
40070 Burgundy Village Community Center	161,939	28,315	47,656	113,154	48,097	(65,057)	(57.49%)
40080 Integrated Pest Management Program	3,685,668	2,129,481	3,433,931	3,648,377	3,505,378	(142,999)	(3.92%)
40090 E-911	69,098,056	43,448,172	57,683,070	78,378,033	59,652,489	(18,725,544)	(23.89%)
40100 Stormwater Services	272,972,778	81,766,773	92,993,055	285,642,251	99,402,650	(186,239,601)	(65.20%)
40110 Dulles Rail Phase I Transportation Improvement District	19,218,750	19,054,435	14,008,250	14,008,250	13,827,300	(180,950)	(1.29%)
40120 Dulles Rail Phase II Transportation Improvement District	13,313,233	11,061,289	500,000	39,100,000	12,717,351	(26,382,649)	(67.47%)
40125 Metrorail Parking System Pledged Revenues	15,559,874	12,860,132	12,597,518	15,808,543	13,159,957	(2,648,586)	(16.75%)
40130 Leaf Collection	2,634,001	2,462,089	2,648,462	2,648,462	2,956,953	308,491	11.65%
40140 Refuse Collection and Recycling Operations	21,795,213	18,917,127	21,569,641	23,451,099	24,130,049	678,950	2.90%
40150 Refuse Disposal	64,649,086	55,136,227	58,152,178	66,069,337	62,134,597	(3,934,740)	(5.96%)
40170 I-95 Refuse Disposal	18,082,618	7,734,578	10,259,599	19,183,895	12,180,325	(7,003,570)	(36.51%)
40180 Tysons Service District	10,700,247	220,483	0	18,279,764	0	(18,279,764)	(100.00%)
40190 Reston Service District	862,560	29,646	0	4,332,914	0	(4,332,914)	(100.00%)
40200 Land Development Services ²	0	0	45,810,268	47,640,462	47,877,070	236,608	0.50%
40300 Housing Trust	23,021,190	7,207,843	3,667,191	22,598,442	3,593,342	(19,005,100)	(84.10%)
40330 Elderly Housing Programs	3,817,013	1,908,045	0	0	0	0	-
50000 Federal/State Grants	571,085,391	262,796,035	126,217,279	443,385,119	137,057,400	(306,327,719)	(69.09%)
50800 Community Development Block Grant	16,390,155	9,660,455	6,128,149	12,997,227	5,918,926	(7,078,301)	(54.46%)
50810 HOME Investment Partnerships Program	12,751,196	2,170,729	2,175,471	13,381,952	2,471,231	(10,910,721)	(81.53%)
S10000 Public School Operating ³	3,524,522,938	3,104,411,191	3,255,508,063	3,669,205,125	3,486,166,734	(183,038,391)	(4.99%)
S40000 Public School Food and Nutrition Services	94,400,662	86,070,355	94,749,795	138,983,173	135,643,195	(3,339,978)	(2.40%)
S43000 Public School Adult and Community Education	8,792,226	7,886,955	8,682,078	8,785,211	9,430,318	645,107	7.34%
S50000 Public School Grants & Self Supporting Programs	201,192,755	92,191,161	81,193,094	189,067,963	97,436,300	(91,631,663)	(48.46%)
Total Special Revenue Funds	\$5,809,162,369	\$4,231,661,814	\$4,363,183,064	\$6,069,072,427	\$4,725,878,170	(\$1,343,194,257)	(22.13%)

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TOTAL GOVERNMENTAL FUNDS	\$10,085,867,986	\$6,724,383,898	\$6,843,104,192	\$10,552,205,757	\$7,359,913,807	(\$3,192,291,950)	(30.25%)
PROPRIETARY FUNDS							
Internal Service Funds							
60000 County Insurance	\$43,565,943	\$24,940,996	\$35,013,475	\$45,464,689	\$35,183,478	(\$10,281,211)	(22.61%)
60010 Department of Vehicle Services	95,961,151	85,567,802	79,225,959	84,404,468	85,478,781	1,074,313	1.27%
60020 Document Services	9,605,926	8,567,815	9,337,443	9,930,716	9,430,603	(500,113)	(5.04%)
60030 Technology Infrastructure Services	64,814,089	47,890,463	48,641,772	63,788,047	56,495,257	(7,292,790)	(11.43%)
60040 Health Benefits	206,913,153	180,870,787	187,146,541	219,117,663	195,984,912	(23,132,751)	(10.56%)
S60000 Public School Insurance	20,025,785	14,883,354	19,912,660	25,981,052	27,455,880	1,474,828	5.68%
S62000 Public School Health and Flexible Benefits	593,117,192	480,978,959	609,205,428	580,649,848	588,316,704	7,666,856	1.32%
Total Internal Service Funds	\$1,034,003,239	\$843,700,176	\$988,483,278	\$1,029,336,483	\$998,345,615	(\$30,990,868)	(3.01%)
Enterprise Funds							
69010 Sewer Operation and Maintenance	\$120,164,268	\$102,487,368	\$119,360,510	\$132,828,901	\$124,665,886	(\$8,163,015)	(6.15%)
69020 Sewer Bond Parity Debt Service	33,263,106	33,246,982	33,503,257	33,503,257	40,104,264	6,601,007	19.70%
69040 Sewer Bond Subordinate Debt Service	25,689,605	23,381,526	22,358,883	22,358,883	22,321,942	(36,941)	(0.17%)
69300 Sewer Construction Improvements	131,077,740	61,196,618	89,000,000	158,881,122	90,000,000	(68,881,122)	(43.35%)
69310 Sewer Bond Construction	202,404,431	66,884,287	0	135,654,426	210,000,000	74,345,574	54.81%
Total Enterprise Funds	\$512,599,150	\$287,196,781	\$264,222,650	\$483,226,589	\$487,092,092	\$3,865,503	0.80%
TOTAL PROPRIETARY FUNDS	\$1,546,602,389	\$1,130,896,957	\$1,252,705,928	\$1,512,563,072	\$1,485,437,707	(\$27,125,365)	(1.79%)
FIDUCIARY FUNDS							
Custodial Funds							
70000 Route 28 Tax District	\$11,827,898	\$10,978,100	\$12,156,286	\$12,156,271	\$12,777,058	\$620,787	5.11%
70040 Mosaic District Community Development Authority	4,882,023	4,882,023	4,881,435	4,881,435	4,880,561	(874)	(0.02%)
Total Custodial Funds	\$16,709,921	\$15,860,123	\$17,037,721	\$17,037,706	\$17,657,619	\$619,913	3.64%
Trust Funds							
73000 Employees' Retirement Trust	\$433,393,508	\$429,940,112	\$434,904,094	\$434,904,094	\$464,472,363	\$29,568,269	6.80%
73010 Uniformed Employees Retirement Trust	147,820,204	148,509,801	148,226,421	148,226,421	157,843,359	9,616,938	6.49%
73020 Police Retirement Trust	122,270,564	123,110,469	114,947,679	114,947,679	132,454,937	17,507,258	15.23%
73030 OPEB Trust	25,362,825	22,610,751	14,360,228	14,360,228	15,009,580	649,352	4.52%
S71000 Educational Employees' Retirement	225,332,934	212,414,238	234,792,898	230,059,601	240,743,212	10,683,611	4.64%
S71100 Public School OPEB Trust	16,923,500	10,533,360	16,876,500	16,876,500	18,302,500	1,426,000	8.45%
Total Trust Funds	\$971,103,535	\$947,118,731	\$964,107,820	\$959,374,523	\$1,028,825,951	\$69,451,428	7.24%
TOTAL FIDUCIARY FUNDS	\$987,813,456	\$962,978,854	\$981,145,541	\$976,412,229	\$1,046,483,570	\$70,071,341	7.18%
TOTAL APPROPRIATED FUNDS	\$12,620,283,831	\$8,818,259,709	\$9,076,955,661	\$13,041,181,058	\$9,891,835,084	(\$3,149,345,974)	(24.15%)
Less: Internal Service Funds⁴	(\$1,034,003,239)	(\$843,700,176)	(\$988,483,278)	(\$1,029,336,483)	(\$998,345,615)	\$30,990,868	(3.01%)
NET EXPENDITURES	\$11,586,280,592	\$7,974,559,533	\$8,088,472,383	\$12,011,844,575	\$8,893,489,469	(\$3,118,355,106)	(25.96%)

¹ Fairfax County has received \$222.89 in emergency funding through the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds to respond to the COVID-19 emergency. This funding was provided in two tranches, with the first half of the funding provided in May 2021. The second half was received in June 2022 and was recognized as part of the FY 2022 Carryover Review.

² As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, was moved from the General Fund to Fund 40200, Land Development Services, to provide greater transparency in the use of fees charged by LDS. This change resulted in a reduction of \$42.62 million to the General Fund expenditures and associated revenues as all activity related to the agency was transferred to the new fund.

³ Pending School Board approval, FY 2024 expenditures for Fund S10000, Public School Operating, are reduced from the amount shown in the School Board's Advertised Budget to offset the discrepancy between the proposed Transfer Out from the General Fund to Fund S10000 and the Transfer In from the General Fund reflected in the School Board's Advertised Budget. Final adjustments will be reflected at the FY 2023 Carryover Review.

⁴ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.